

EXHIBIT B

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Baker & McKenzie LLP

452 Fifth Avenue
New York, NY 10018
United States

Tel: +1 212 626 4100
Fax: +1 212 310 1600
www.bakermckenzie.com

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* Associated Firm

** In cooperation with
Trench, Rossi e Watanabe
Advogados

September 22, 2014

IRS FOIA Request
HQ FOIA
Stop 211
2385 Chamblee Tucker Road
Chamblee, GA 30341

IRS FOIA Request
Disclosure Scanning Operations - Stop 93A
PO Box 621506
Atlanta, GA 30362-3006

Microsoft Corporation and Subsidiaries
E.I.N. 91-1144442
Freedom of Information Act Request

Dear Sir or Madam:

In accordance with the Freedom of Information Act ("FOIA"), 5 U.S.C. § 522, as amended, I request access to, and copies of, the following documents arising from the Internal Revenue Service's ("IRS") engagement of and contracting with the law firm Quinn Emanuel Urquhart & Sullivan, LLP ("Quinn Emanuel"), its partners, and/or its employees to provide services in connection with the IRS examination of Microsoft Corporation and Subsidiaries ("Microsoft") for Microsoft's tax years ended June 30, 2004 through June 30, 2009:

1. All documents representing proposals for services to be rendered by Quinn Emanuel, its partners, and/or its employees in connection with the IRS examination of Microsoft for Microsoft's tax years ended June 30, 2004 through June 30, 2009.
2. All documents representing agreements (and modifications to agreements, if any) for the performance of services to be rendered by Quinn Emanuel, its partners, and/or its employees in connection with the IRS examination of Microsoft for Microsoft's tax years ended June 30, 2004 through June 30, 2009. This request includes, but is not limited to, the complete contract between Quinn Emanuel and the IRS,

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which www.usaspending.gov identifies as contract number TIRNE-14-C-00013, entered into on May 19, 2014, with an obligation amount of \$2,185,500.¹

This request singularly seeks access to responsive documents contained in the files of the IRS. This request does not seek access to, or copies of, any documents contained in the files of, or maintained by, Quinn Emanuel, its partners, and/or its employees. I may seek access to these files in separate FOIA requests.

For purposes of this request, "document" is used expansively and includes, by way of illustration and without limitation, all agreements, contracts, communications, letters, purchase orders, e-mail and attachments, telecopies, telexes, or any information stored upon optical disk, magnetic media, microfilm or microfiche, solid-state drive, or computer memory storage device.

If it is determined that any requested document, or any portion thereof, will not be disclosed, please provide me with the non-exempt documents and with the non-exempt portions of the remaining documents. In the event that an exemption is claimed, please provide me with all segregable non-exempt portions of any withheld document pursuant to 5 U.S.C. § 522(b). Should any material be redacted, please "black out" rather than "white out" or "cut out" any portion for which an exemption is claimed.

If document(s) responsive to this request have been destroyed, please identify the document(s) destroyed, the date of destruction, and the person or persons who destroyed the document(s).

Pursuant to 5 U.S.C. § 552(a)(6)(A)(i) and (b), please provide me with an index that specifies which exemption(s), if any, is (are) being claimed for each portion of each document withheld. Please provide a complete description of each portion of each document withheld, including the author(s) and any recipients, the date of its creation, its subject matter, and its current physical location. In addition, please provide the reason that each portion of each withheld document falls within the exemption claimed for it. Please also specify the number of pages of each withheld document or portion thereof and the total number of pages that are responsive to this request. Such an index is required to allow me to evaluate any IRS claims that documents or portions thereof are exempt from disclosure. See Vaughn v. Rosen, 484 F.2d 820 (D.C. Cir. 1973), cert. denied, 415 U.S. 977 (1974); see also Church of Scientology v. IRS, 792 F.2d 146 (D.C. Cir. 1986); Osborne v. IRS, 754 F.2d 195 (6th Cir. 1985); White v. IRS, 707 F.2d 897 (6th

¹ On September 10, 2014, a copy of what purports to be an excised portion of TIRNE-14-C-00013 was produced by the IRS to Microsoft in connection with the IRS examination of Microsoft for Microsoft's tax years ended June 30, 2004 through June 30, 2006. See Exhibit A (attached).

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Cir. 1983) (quoting Church of Scientology v. Bell, 603 F.2d 945 (D.C. Cir. 1979)); Brooks v. IRS, 80 AFTR 2d 97-6370 (E.D. Cal. 1997) (citing Weiner v. FBI, 943 F.2d 972 (9th Cir. 1991)).

In accordance with 26 C.F.R. §§ 601.702(c)(4)(i)(H) and 601.702(f), I agree to pay reasonable charges incurred to search for and duplicate the requested documents. Once the materials have been assembled, please advise the undersigned of the projected copying charges.

In accordance with 26 C.F.R. §§ 601.702(c)(4)(i)(E) and 601.702(c)(5)(iii)(C), I establish my identity and right to access the requested documents by the Power of Attorney and Declaration of Representative on Forms 2848 executed by Microsoft, attached as Exhibits B and C. A copy of my State of New York driver's license is attached for photo identification as Exhibit D. Microsoft authorizes you to send the above requested documents to and/or communicate with counsel below regarding this request:

Daniel A. Rosen
Baker & McKenzie LLP
452 Fifth Avenue
New York, New York 10018
(212) 626-4272

In accordance with 26 C.F.R. § 601.702(f)(3), Microsoft is a "commercial requester" as defined in 26 C.F.R. § 601.702(f)(3)(ii)(A). As set forth in 5 U.S.C. § 552(a)(6)(A)(i), 31 C.F.R. § 1.5(h), and 26 C.F.R. § 601.702(c)(9)(ii), we would appreciate a response to this request within twenty (20) working days of its receipt.

We understand and appreciate that you will exercise a presumption in favor of disclosure, and that you are committed to accountability and transparency in connection with this request. See Memorandum from President Barack Obama, Memorandum for the Heads of Executive Agencies, 74 Fed. Reg. 4,683 (Jan. 26, 2009); Eric Holder, Memorandum for Heads of Executive Departments and Agencies (Mar. 19, 2009) (stating that an agency "should not withhold information simply because it may do so legally. I strongly encourage agencies to make discretionary disclosures of information. An agency should not withhold records merely because it can demonstrate, as a technical matter, that the records fall within the scope of a FOIA exemption.").

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Please send the requested documents to the address set forth above. If you have any questions concerning this request or require further information, please contact me at (212) 626-4272.

Thank you in advance for your attention to this matter.

Sincerely,



Daniel A. Rosen

Attachments: Exhibits A through D

cc: Eli Hoory, Esq.
Paul Weibel

SECTION C

PERFORMANCE WORK STATEMENT

INTRODUCTION/ BACKGROUND

The Internal Revenue Service (the “IRS” or the “Service”) requires the services of a contractor who is an expert in commercial litigation (the “Contractor”) to assist with the evaluation, analysis, presentation and defense of claims or adjustments related to the issues under examination. The services to be rendered under this Contract include but are not limited to investigation, document review, and research so as to be able to consult with the Service and/or advise the Service. The subject matter of the services required to be rendered under this Contract include but are not limited to transfer pricing issues relating to the license of intangible property rights in association with a cost sharing arrangement and related transactions.

The Contractor is a law firm and the Key Personnel (including “Contractor 1” and “Contractor 2,” collectively the “Key Personnel”) are highly skilled commercial litigation attorneys with extensive complex litigation experience evaluating, preparing and presenting cases dealing with multifaceted facts, complex economics and multiple legal issues. The Key Personnel will perform the work describe below and will oversee and direct any other personnel of the Contractor who work on this project. The Key Personnel will verbally report facts, conclusions and recommendations to the Service, and, if desired by the Service, the Key Personnel will prepare written reports and cause such reports to be sent or delivered to the Service. If desired by the Service, the Contractor agrees that the Key Personnel will assist in preparing for and attend meetings, presentations and interviews.

The Service is analyzing a set of intercompany transactions (the “Transactions”) between the taxpayer and its U.S. affiliates (together, the “Taxpayer”) and Taxpayer’s foreign affiliate. As part of the Transactions, the Taxpayer and its foreign affiliate did the following: (1) effective July 2005, the Taxpayer licensed to its foreign affiliate rights to ‘technology intangibles’ embodied in certain software products sold by the Taxpayer to third-parties in the Americas geographic region; (2) the foreign affiliate made a buy-in payment (the “Buy-In Payment”) to compensate the Taxpayer for the value of the rights that it received and assumed responsibility for funding future research and development associated with the technology intangibles; and (3) the Taxpayer and the affiliate established a transfer price (the “Transfer Price”) to determine how to share revenues that are collected, after licensing of the technology intangibles to the foreign affiliate, on future sales of the software products in question to third-parties.

The Service is considering whether the Buy-In Payment and Transfer Price amounts determined by the Taxpayer reliably and accurately determine the arm’s length transfer prices between the related entities. Together, the Buy-In and the Transfer Price issues impact two currently open examination periods, the first examination period for Taxpayer’s fiscal years ended June 30, 2004 through June 30, 2006 and the second for Taxpayer’s fiscal years ended June 30, 2007 through June 30, 2009. To the extent the Taxpayer continues to apply the Transfer Price proposed after fiscal year ended June 30, 2009, the issue may have continuing relevance, as well.

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In addition to the Transactions, the Service is also analyzing other intercompany transactions by the Taxpayer that may raise similar transfer pricing issues or share overlapping facts.

SCOPE

The Contractor shall provide all management, supervision, labor, materials, supplies, and equipment (unless otherwise stated), and shall plan, schedule, coordinate, and assure effective performance of all services described herein.

The Contractor shall provide the services and deliver the outcomes described in Phase 1. Phase 1 will commence upon award of the Contract or as required by the Government based on its schedule.

This Phase for Evaluation & Case Support is non-severable and will not exceed the period during which fiscal year funds applied to this contract are available.

The Contractor is required to furnish all labor and materials associated with the requirements of the contract except where otherwise specified.

The Contractor shall be expected to perform travel as necessary to meet the requirements of the contract. Authorized travel and related expenses shall be reimbursed to the Contractor/Expert subject to the contract terms outlined herein.

The Contractor/Expert shall obtain written permission from the COR prior to making any "Third Party" investigative contacts. The Contractor/Expert shall provide the COR with details regarding "Third Party" contacts. The details of the "Third Party" contact shall be provided to the COR in writing within ten working days after the contact. The COR shall provide guidance as to what information is required to be reported regarding "Third Party" contacts by the Contractor/Expert.

The Contractor/Expert shall strictly protect the taxpayer's rights to privacy by adhering to Federal "Privacy" and "Non-Disclosure" of taxpayer information regulations and requirements outlined herein.

I. PERFORMANCE REQUIREMENTS

The Contractor is expected to perform according to the terms of this Contract, even if the time frames are delayed. The Contract is subject to termination and/or Contract payment deduction, if the performance standards are not met.

In the event the Contractor is not needed at any point, the Service will terminate services in accordance with Contract terms and payment will be made for that portion of work performed.

The Contractor is expected to perform according to the terms of this Contract, even if the time frames are delayed. The Contract is subject to termination and/or Contract payment deduction, if the performance standards are not met.

Contract performance requirements are identified in Phase 1 and under the Monthly Status Report Section below.

Phase 1 – Evaluation & Case Support

Required Service(s)

For ease of reference, the required services in this phase are described in two categories: (A) “Evaluation” services and (B) “Case Support” services. In practice, the Evaluation and the Case Support services described below may overlap (e.g., distinct Evaluation and Case Support services may be performed in parallel/contemporaneously or the same service may simultaneously support both service categories).

Phase 1 Category A Services: Evaluation: The Contractor will review all of the key documents (including reports, position papers, IDR responses, etc., prepared by or on behalf of the Taxpayer or the Service) and all relevant legal authorities to build a thorough understanding of the factual and legal issues and the record to date. This will entail independent research, as appropriate, and attending meetings as requested by the POC or the COR. After completing a thorough review of the record at the time of contract award, the Key Personnel will deliver to the Service an in-person detailed briefing assessing the case based on the existing record and will give their recommendations.

It is anticipated that this phase will consist of but not be limited to the following steps:

Step 1: The Contractor shall have a preliminary meeting with the Service to obtain a clear understanding of the scope of the Contract requirements. The meeting will be held in person or by teleconference and is anticipated not to exceed one full day. Records identified by the Service as central to the assessment of the Transactions will be made available to the Contractor.

Step 2: Review initial package of documentation and request additional documentation. The Contractor will review an initial package of documentation provided by the Service. The Contractor will inform the POC if there are additional materials that the Contractor believes would be helpful and would like to review before completing the preliminary analyses described above and, if available, the Service will attempt to secure the requested records. However, it is possible that some of the additional materials requested, if any, may not exist or otherwise be unobtainable.

Step 3: As appropriate, subsequent ad hoc meetings or telephone calls will be scheduled and held with the Contractor to facilitate the assessment of the Transactions and to plan and begin executing follow-up steps that are appropriate to accomplish the goals of this phase. Travel may be required.

Step 4: The Key Personnel will present to the Service a detailed in-person verbal detailed briefing of the Key Personnel’s findings, assessment, and recommendations with respect to the factual and legal state of the case, identifying strengths, weakness, and areas for further development. The Service may require the Key Personnel to travel. If requested by the Service, the Key Personnel may need to repeat the briefing or parts of the briefing via conference calls or via in-person meetings to other Service stakeholders.

Phase 1 Category (B) Services: Case Support: The Contractor will support continued development, analysis, evaluation, and preparation of the issues under examination. The Contractor will assist the Service in preparing, organizing and presenting the factual record and legal analysis of the case. The Contractor will work collaboratively with the Service to support the examination. Contractor's assistance may include but not be limited to consulting on the analysis and theory of the case; identifying additional information deemed necessary to develop clearly defensible positions, including any necessary data, documents, or interviews; assisting with further factual development through document review, identifying and preparing new document requests, preparing for or participating in interviews; performing independent research; consulting on position papers/reports prepared by or on the behalf of the Service or the Taxpayer; preparing, consulting on or assisting with presentations; and reviewing and providing analysis and critique of Taxpayer's supplemental positions or responses, if any. Travel may be required.

For both Category (A) and (B) services, the Contractor agrees to verbally report conclusions and findings to the Service. After discussion with the Service, if desired by the Service, the Contractor will prepare a written summary or report on identified sub-issues and cause it to be presented or delivered to the Service

Performance Standards:

- Demonstrate effective verbal communication and interpersonal team skills.
- Perform independent research and analysis of all relevant legal authorities, demonstrating an in-depth understanding of all legal aspects of the case.
- Develop and demonstrate an in-depth and thorough understanding of the facts and economics of the Transactions and relevant aspects of the Taxpayer's business.
- Timely respond to the Service's oral or written inquiries.
- Timely request through the Service required information from the Taxpayer.
- Timely identify legal and factual issues relevant to evaluating the Taxpayer's and the Service's theory of the case.
- Timely notify the POC of the need for meetings or conference calls helpful to support of the case.
- Timely schedule and participate in conference calls and in-person meetings with the Service when requested by the POC or COR.
- Explain in a clear and professional manner the quality and thoroughness of facts and analyses relied on to form the assessment and recommendations presented in the detailed verbal briefing.
- If requested by the POC or the COR, prepare written analysis of clearly identified issues or sub-issues related to the case.
- Thoroughly document, as appropriate, factual development and due diligence.
- Develop and demonstrate thorough familiarity and understanding of all relevant legal authorities, including but not limited to tax, commercial, intellectual property, and procedural authorities.

Additional Performance Standards:

- As part of the Evaluation services, the Key Personnel shall verbally deliver the detailed briefing in-person to the Service at the time and place requested by the POC (and, if requested by POC, the Key Personnel shall repeat the detailed briefing or a sub-part of the briefing in-person or by conference call).
- As part of the Case Support services, the Key Personnel shall on an as-needed basis deliver oral recommendations in person or by conference call to the POC and other selected members of the Exam team. The Key Personnel shall clearly and professionally present the Contractor's analysis, and clearly explain the quality and thoroughness of the facts and analyses relied on to form the Contractor's recommendations.

Desired Outcomes

The Contractor will perform a thorough initial factual, economic and legal assessment of the record and theory of the case. Following completion of this initial assessment, the Key Personnel will present to the Service a detailed briefing presenting the Contractor's assessment of the case and giving the Contractor's recommendations. During and after the initial assessment, the Contractor will consult with and support the Service on an as-needed basis to assist in assessing, preparing, organizing and presenting the issues under examination. Required Contract services shall be provided in accordance with the Delivery Schedule **outlined below**.

Monthly Status Report

The Contractor shall include with the monthly invoices, a written status report to the COR. The status report shall, at a minimum, address the following items:

- Current target dates and progress for providing deliverable(s),
- Any problems or expected problems with delivery of services or products,
- Completed items,
- Outstanding issues,
- Report of direct labor hours expended for the month,
- Accounting of project cost by phase:
- Total amount invoiced and
- Total amount of delivered but not invoiced services.

The Contractor shall be required to promptly provide written notification to the COR and the POC when his or her efforts have reached:

- Respectively, 25%, 50% and 75% of the awarded amount of Phase 1.

After reaching 50% of the awarded amount in Phase 1, the Contractor shall be required to receive written notification from the COR to proceed before performing additional services in Phase 1. After reaching 75% the awarded amount in Phase 1, the Contractor shall be

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required to receive written notification from the COR to proceed before performing additional services in Phase 1.

In no event may the Contractor's services exceed the awarded amount of said phase without the prior written authorization of the Contracting Officer.

Performance Standards:

- Complete and accurate monthly status reports.
- Provide notification when the specified percentages of the awarded amounts for each phase are reached.
- Timely deliver the report to the COR.

II. APPLICABLE DEFINITIONS, DIRECTIVES and/or DOCUMENTS

Applicable Definitions, Directives and/or Documents

Definitions

Third Party Contacts Defined

If the Contractor needs information from a third party, the Contractor shall first obtain permission for the IRS and the IRS will provide additional guidance as needed on a specific case-by-case basis.

Third party contacts are defined and explained in I.R.C. § 7602(c) and the IRS Restructuring and Reform Act of 1998, Pub. L. 105–206, § 3417. Third party contact definitions and requirements are described generally in the IRS's Internal Revenue Manual (IRM) Part 4.10.1.6.12 (available at www.irs.gov). For third-party information gathering, see I.R.C. § 7609 (providing special procedures for third-party summonses); and IRM Part 25.5.6 (summonses on third-party witnesses) (available at www.irs.gov).

For Directives about Third Party Contacts, see below.

Disclosure and Privacy Act Requirements and Definitions

Generally, I.R.C. § 6103 limits disclosure of taxpayers' returns and return information to third parties. Privacy Act (5 U.S.C. 552a) requirements are described in detail in IRM Part 11, and I.R.C. §§ 6103, 6104, 6110, 7213, 7213A, and 7431. Applicable clauses are incorporated herein. The IRM can be accessed at www.irs.gov.

IRS Property and Records Defined

Government property shall include all government equipment and records and documents, including Taxpayer records and documents, provided to the Contractor by the Government or by

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the Taxpayer and shall include all Contractor generated work products and workpapers associated with the requirements of this Contract. It is anticipated that the Service may, at its option, furnish secure electronic storage media or laptops which will have security software for data encryption.

Reference Materials and Purchased Documents

The Service's property shall include reference materials, books, documents and supplies purchased by the Contractor as necessary for performing the requirements of this Contract if the Contractor is reimbursed by the Service for such purchases on an actual cost basis documented with copies of receipts for the purchases.

Directives**Contract Administration**

All contacts by the Contractor regarding the administration of technical details within the scope of this Contract shall be addressed to the COR for advice and coordination. All Contractor contacts with the Service's audit team and with the Taxpayer shall be coordinated through the POC.

Also see G.I IR1052-96-019 Authority - Contracting Officer, Contractor Officer's Representative And Contractor's Project Manager.

"Contractor" Is All Inclusive

The requirements, responsibilities, liabilities and limitations of this Contract shall apply to the Contractor, employees of the Contractor, the Key Personnel, and any subcontractors of the Contractor.

Third Party Contacts

Generally, any investigative-type third party contacts will be made by the Service. See, I.R.C. § 7602(c) (requiring the Service to notify the taxpayer about contact with third parties), I.R.C. § 7609 (providing special procedures for third-party summonses). For procedures, see IRM Part 4.10.1.6.12 (third party contacts) and IRM Part 25.5.6 (summonses on third-party witnesses) (available at www.irs.gov).

The Contractor will obtain written permission from the POC or COR prior to making any Third Party Contacts related to performance of this Contract. If the Service determines that the Contractor may make a particular Third Party Contact, the Contractor will provide the COR with details regarding the Third Party contact. The Contract will provide details of the Third Party contact to the COR in writing within ten working days after the contact. The COR will provide guidance as to what information is required to be reported regarding Third Party contacts by the Contractor.

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Also see Section H – Disclosure, Safeguards and Security. - Addressing I.R.C. § 6103 (stating that taxpayers' returns and return information are confidential and may not be disclosed to third parties).

Materials to be Relied Upon

The Contractor will examine publicly available information as well as documents and materials obtained by the POC or examination team.

Comply With All Security Policies

The contractor shall comply with all IRS security and safeguard policies and procedures as described in **Pub. 4812 – Contractor Security Controls** (and in **IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance** if the contractor has access to, and/or uses or operates IRS information systems containing IRS information at facilities controlled by IRS). This shall include full cooperation with all government security and safeguard related requests and activities that are within the scope of these policies and procedures including but not necessarily limited to:

- Post-award conferences,
- Security self-assessments,
- Contractor and Contractor employee background investigations (see IRM 1.23.2, *Security Investigations, Contractor Investigations*),
- Training,
- On-site security reviews, and
- Preparing and implementing a "Plan of Action and Milestones" (POA&M) to adequately mitigate or otherwise address unacceptable risks identified by the Government.

Basic Security and Safeguard Concepts

The following basic concepts are applicable under the terms of this Contract, however it should be understood that this is not an all-inclusive listing of requirements that may apply.

The Contractor shall implement management, operational and technical controls to incorporate the following security and safeguard concepts in his/her business operations:

- ID Media/Card Keys/Keys
- Document Security
- Incident Reporting
- Security Awareness

Guidance is provided in **Pub. 4812 – Contractor Security Controls** (and in **IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance** if the contractor has access to, and/or uses or operates IRS information systems containing IRS information at facilities controlled by IRS).

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A copy of **Pub. 4812 – Contractor Security Controls** can be found on www.irs.gov by performing a search on “Procurement”.

A copy of **IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance** can be found on www.irs.gov by performing a search on “Internal Revenue Manual” followed by clicking on the Internal Revenue Manual link and then clicking on the “Part 10 – Security, Privacy and Assurance” link.

Contractor Background Investigations

The Service requires all persons with access to Taxpayer information to pass a background investigation. The investigation requires the individuals to provide significant information to the investigation team. It will also require each person to provide a set of fingerprints. This activity requires several hours of effort for each individual and this time is not chargeable to the Contract.

Unless other arrangements are made with the COR, the Contractor must complete and return the background investigation paperwork data to Contractor Security Management (CSM) within 5 calendar days of Contract award.

The Contractor personnel must receive either “interim approval” or a “final decision” for staff-like access before being provided with unescorted access to sensitive information.

Contractor Training Requirements

The Key Personnel and the Contractor’s employees and, if applicable, sub-contractors shall be required to complete “Security” awareness training to be provided by the Service prior to being granted unescorted access to sensitive information.

Contractor personnel performing technical security roles requiring specialized training shall receive a minimum of twelve (12) hours of continuing professional education annually at the cost of the Contractor.

Contractor personnel performing non-technical security responsibilities requiring specialized training shall receive a minimum of eight (8) hours of continuing professional education annually at the cost of the Contractor.

Contractor Security Self-Assessment

The Service may, at its option, require the Contractor to perform a security self-assessment prior to being granted unescorted access to sensitive information. If requested, the security self-assessment must be completed and returned to the Contracting Officer’s Representative (COR) within two weeks of the date of award of the Contract.

See Section J - Exhibit 5 - Contractor Security Self-Assessment for an example of a security self-assessment check sheet.

Meetings

Meetings involving the Contractor called or scheduled by the POC or COR and may be in the nature of conference telephone calls or on-site, face-to-face meetings, at the election of the POC or COR. The POC or COR shall provide reasonable advance notification to the Contractor regarding the location and expected duration of meetings, conference calls, etc.

Records, Reports and Workpaper Maintenance and Organization

Records, Reports and Workpapers shall be maintained and organized in accordance with the requirements set forth in IRM 4.46.6, *LB&I Guide for Quality Examinations, Workpapers and Reports Resources*. IRMs may be accessed at www.irs.gov.

Return of Service Property

All property of the Service in the possession of the Contractor in direct relation to the requirements of this Contract shall be returned to the Service prior to final payment for services rendered by the Contractor.

Abbreviations and Acronyms

AQL = Acceptable Quality Level
 CFR = Code of Federal Regulations
 CO = Contracting Officer
 COR = Contract Officer's Representative
 CSM =(IRS) Contractor Security Management (Formerly CSLP)
 CSLP =Contractor Security Lifecycle Program (Currently CSM)
 FAR = Federal Acquisition Regulations
 FIPS = Federal Information Processing Standard
 FISMA = Federal Information Security Management Act
 GSA = General Services Administration
 IP =Intellectual Property
 IT =Information Technology
 I.R.C. =Internal Revenue Code
 IRM = Internal Revenue Manual
 IRS or Service =Internal Revenue Service
 LB&I =Large Business and International Division of the IRS
 NIST =National Institute of Standards and Technology
 NBIC =National Background Investigation Center
 POC = Point of Contact
 PRST =Performance Requirements Summary Table
 PWS = Performance-based work statement
 QASP =Quality Assurance Surveillance Plan
 SBU = Sensitive but unclassified
 RRA98 =Revenue Reform Act of 1998
 TC =Team Coordinator
 USC = United States Code (also U.S.C.)

Documents**Quality Assurance Surveillance Plan (QASP)**

A QASP may be utilized by the Service and sets forth guidelines that may be used in evaluating the technical performance of the Contractor. The procedures set forth in the QASP are not contractually binding on the Service or on the Contractor. The Contractor will be provided a copy of the QASP for informational purposes only – **See below - Section F2 Quality Assurance Surveillance Plan (QASP).**

Surveillance Activity Checklist

A “Surveillance Activity Checklist” may be used by the COR/Evaluator to document Contractor’s performance – **See Section J, Exhibit 1 - Surveillance Activity Checklist.**

Decision Table

A “Decision Table” may be used by the COR/Evaluator in documenting symptoms and in identifying possible sources of performance problems as well as assisting in the determination of contributing factors – **See Section J, Exhibit 2 - Decision Table.**

Performance Requirements Summary Table (PRST)

A PRST may be utilized by the Government and describes to the Contractor how the Service will monitor the Contractor’s performance. The weights found in the table represent the maximum of the contract value that the Government can deduct for nonperformance or unsatisfactory performance of a service requirement. The Government has the unilateral right to change the Method of Inspection found in the table without notice to the Contractor – **See Section J, Exhibit 3 - Performance Requirements Summary Table.**

III. METHOD OF PAYMENT**Evaluation of Services (See Section F - Quality Assurance Surveillance Plan – QASP))**

The Contractor's services will be evaluated by the Internal Revenue Service upon completion of all services directed by the Service under this Contract.

Holdback Provision:

For purposes of FAR 52.232-7(a)(2), the amount withheld shall be 0% of the amount due.

IV. GENERAL PROVISIONS**Disclosure Prohibitions**

The Contractor may, to the extent authorized by the Internal Revenue Code (I.R.C.) for tax administration purposes, and as necessary for the performance of his or her duties under this Contract, be given access to confidential tax returns and return information, as those terms are defined in I.R.C. § 6103(b)(1) and (2), respectively. Unauthorized disclosures of tax returns or return information may subject the Contractor to personal liability for civil damages under I.R.C. § 7431(a)(2), criminal prosecution under I.R.C. § 7213, or both.

Also see Section H – Disclosure, Safeguards and Security.

Limited Authority of the Contractor

The Contractor shall not have the authority to perform inherently governmental functions as described in OFPP Policy Letter 11-01 including, but not necessarily limited to, any government policy-making, decision-making, portraying the Contractor as a representative of the government or performing governmental managerial responsibilities.

(http://www.whitehouse.gov/omb/procurement_index_work_performance/)

Also see G.1 IR1052-96-019 Authority - Contracting Officer, Contractor Officer's Representative and Contractor's Project Manager.

Relationship with Office of Chief Counsel for the IRS

It is clearly understood that the Office of Chief Counsel for the Internal Revenue Service, the attorneys assigned to this matter, are the representatives of the Service and are not the legal representative of the Contractor and cannot provide legal advice to the Contractor.

Form **2848**
(Rev. July 2014)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Information about Form 2848 and its instructions is at www.irs.gov/form2848.

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
Microsoft Corporation & Subsidiaries
One Microsoft Way
Redmond, WA 98052-6399

Taxpayer identification number(s)

91-1144442

Daytime telephone number

(425) 702-6339

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Daniel Rosen - Baker & McKenzie LLP
452 Fifth Avenue
New York, NY 10018

Check if to be sent copies of notices and communications ☐

CAF No. _____

PTIN P01787930Telephone No. 212-626-4272Fax No. 212-310-1672Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

Mireille Oldak - Baker & McKenzie LLP
815 Connecticut Avenue, NW
Washington, DC 20006

Check if to be sent copies of notices and communications ☐CAF No. 0310-07696RPTIN P01605136Telephone No. 202-835-6176Fax No. 202-416-7176Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

Yea-Jin Angela Chang - Baker & McKenzie LLP
300 E. Randolph Street, Suite 5000
Chicago, IL 60601

(Note. IRS sends notices and communications to only two representatives.)

CAF No. 0310-50893RPTIN P01751448Telephone No. 312-861-4226Fax No. 312-698-2797Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

(Note. IRS sends notices and communications to only two representatives.)

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized** (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Federal Income Tax	1120	June 30, 2004 - June 30, 2006

- 4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF ☐

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions.

Form **2848** (Rev. 7-2014)

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☒

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

William J. Sample
Signature

2/16/14
Date

CVP-WW Tax
Title (if applicable)

William J. Sample
Print Name

Microsoft Corporation & Subsidiaries

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h).
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i).
 - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See Instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
A	NY	2790442	<i>John H. Smith</i>	9/15/14
A	NY	5004346	<i>M. C. Smith</i>	9/16/14
A	IL	6312513	<i>John H. Smith</i>	9/11/14

Form **2848**(Rev. June 2008)
Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.**1 Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Microsoft Corporation & Subsidiaries
One Microsoft Way
Redmond, WA 98052-6399

Social security number(s)

_____Employer identification
number

91 : 1144442

Daytime telephone number

(425) 702-6339

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

James M. O'Brien, Baker & McKenzie LLP
130 E. Randolph Street, Suite 3700
Chicago, IL 60601

CAF No. _____

Telephone No. 312-861-8602

Fax No. 312-698-2323

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

Paul E. Schick, Baker & McKenzie LLP
130 E. Randolph Street, Suite 3700
Chicago, IL 60601

CAF No. _____

Telephone No. 312-861-8850

Fax No. 312-898-2381

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

SEE ADDENDUM

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Federal Income Tax	Form 1120	6/30/2004-6/30/2006

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ☐**5** Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ _____

For Privacy Act and Paperwork Reduction Act Notice, see page 4 of the instructions.

Cat. No. 11880J

Form 2848 (Rev. 6-2008)

Form 2848 (Rev. 6-2008)

Page 2

- 7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a If you also want the second representative listed to receive a copy of notices and communications, check this box ☐
- b If you do not want any notices or communications sent to your representative(s), check this box ☐
- 8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐
- YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
- IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature: William D. Sample Date: 5/10/11 Title (if applicable): CUP - W.W. Tax

Print Name: William D. Sample PIN Number: ☐☐☐☐☐☐ Print name of taxpayer from line 1 if other than individual: Microsoft Corporation

Signature: _____ Date: _____ Title (if applicable): _____

Print Name: _____ PIN Number: ☐☐☐☐☐☐

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(o)(1)(vii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 1 of the instructions.
 - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
 - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II Instructions.

Designation—insert above letter (a-r)	Jurisdiction (state) or Identification	Signature	Date
a	IL	<u>James M. O'Brien</u>	<u>5/10/2011</u>
a	IL	<u>Paul G. [Signature]</u>	<u>5/10/2011</u>
		SEE ADDENDUM	

Form 2848 (Rev. 6-2008)

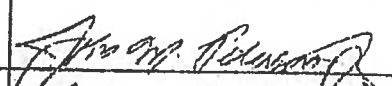
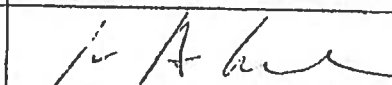
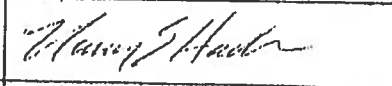


Microsoft Corporation & Subsidiaries
E.I. No. 91-1144442
Power of Attorney (Form 2848)
Addendum

Part I: Box 2 Additional Representatives

John M. Peterson, Jr., Baker & McKenzie LLP 660 Hansen Way Palo Alto, CA 94304	Telephone No. 650-856-5538 Fax No. 650-856-9299
Salim R. Rahim, Baker & McKenzie LLP 815 Connecticut Avenue, NW Washington, DC 20006	Telephone No. 202-835-1658 Fax No. 202-416-7041
Ivan A. Morales, Baker & McKenzie LLP 660 Hansen Way Palo Alto, CA 94304	Telephone No. 650-251-5911 Fax No. 650-856-9299
Nancy E. Hacker, Baker & McKenzie LLP 660 Hansen Way Palo Alto, CA 94304	Telephone No. 650-856-5531 Fax No. 650-856-9299
Colleen F. Romero, Baker & McKenzie LLP 130 E. Randolph Street, Suite 3700 Chicago, IL 60601	Telephone No. 312-861-8280 Fax No. 312-698-2945
Brian C. Dursch, Baker & McKenzie LLP 130 E. Randolph Street, Suite 3700 Chicago, IL 60601	Telephone No. 312-861-2944 Fax No. 312-698-2135
Phillip J. Taylor, Baker & McKenzie LLP 815 Connecticut Avenue, NW Washington, DC 20006	Telephone No. 202-452-7082 Fax No. 202-416-7071

Microsoft Corporation & Subsidiaries
 E.I. No. 91-1144442
 Power of Attorney (Form 2848)
 Addendum (continued)

Part II: Declaration of Representatives

<u>Designation</u>	<u>Jurisdiction</u>	<u>Signature</u>	<u>Date</u>
a	CA		5/10/11
a	DC	Salim R. Rahim	5/10/11
a	CA, FL		5/10/11
a	CA		5/10/11
a	IL	Colin Feeney Romero	5/10/11
a	IL		5/10/2011
a	NY		5/10/11

Form **2848**
(Rev. July 2014)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► Information about Form 2848 and its instructions is at www.irs.gov/form2848.

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
Microsoft Corporation & Subsidiaries
One Microsoft Way
Redmond, WA 98052-6399

Taxpayer identification number(s)

91-1144442

Daytime telephone number

425-702-6339

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

James M. O'Brien, Baker & McKenzie LLP
300 E. Randolph Street, Suite 5000
Chicago, IL 60601

Check if to be sent copies of notices and communications ☒

CAF No. 0309-62211R

PTIN P01365560

Telephone No. 312-861-8602

Fax No. 312-698-2323

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

Paul E. Schick, Baker & McKenzie LLP
300 E. Randolph Street, Suite 5000
Chicago, IL 60601

Check if to be sent copies of notices and communications ☐

CAF No. 4005-70761R

PTIN P01249152

Telephone No. 312-861-8850

Fax No. 312-698-2381

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

Daniel Rosen, Baker & McKenzie LLP
452 Fifth Avenue
New York, NY 10018

(Note. IRS sends notices and communications to only two representatives.)

CAF No. P01787930

PTIN P01787930

Telephone No. 212-626-4272

Fax No. 212-310-1672

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

(Note. IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)

Tax Form Number
(1040, 941, 720, etc.) (if applicable)

Year(s) or Period(s) (if applicable)
(see instructions)

Federal Income Tax

1120

June 30, 2007 - June 30, 2009

- 4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF.** ☐

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
- List any specific deletions to the acts otherwise authorized in this power of attorney (see Instructions for line 5b):

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature: *William H. Sample* Date: *9/22/14* Title (if applicable): *CVP-ww Tax*
 Print Name: *William H. Sample* Microsoft Corporation & Subsidiaries
 Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h).
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i).
 - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See Instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. See the instructions for Part II.

Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See Instructions for Part II for more information.	Signature	Date
A	IL	6180576	<i>James M. O'Brien</i>	<i>9/22/2014</i>
A	IL	6230204	<i>[Signature]</i>	<i>9/22/2014</i>
A	NY	2790442	<i>[Signature]</i>	<i>9/22/2014</i>

